

# Office of the Utah State Auditor

## Local Government Reporting Requirements

Please review the table that corresponds with your entity's [total](#) annual revenue or expenditures. Contact the Office of the Utah State Auditor at 801-538-1025 or [sao@utah.gov](mailto:sao@utah.gov) with any questions.

### Total Annual Revenues or Expenditures: Less than \$100,000

	FY/CY2012 or earlier	FY/CY2013	FY/CY2014 or after
<b>Budget</b>	Yes	Yes	Yes
<b>Financial Statement</b>	Yes	No*	No
<b>Online Financial Survey</b>	No	Yes	Yes
<b>Financial Certification</b>	No	Yes	Yes
<b>Impact Fee Report</b> (if applicable)	Yes	Yes	Yes
<b>UT-Form</b>	Yes	No*	No

### Total Annual Revenues or Expenditures: Between \$100,000 and \$500,000

	FY/CY2012 or earlier	FY/CY2013	FY/CY2014 or after
<b>Budget</b>	Yes	Yes	Yes
<b>Financial Statement</b>	Yes	No*	No
<b>Online Financial Survey</b>	No	Yes	Yes
<b>Agreed Upon Procedures</b>	No	Yes	Yes
<b>Financial Certification</b>	No	Yes	Yes
<b>Impact Fee Report</b> (if applicable)	Yes	Yes	Yes
<b>UT-Form</b>	Yes	No*	No

### Total Annual Revenues or Expenditures: Between \$500,000 and \$1,000,000

	FY/CY2012 or earlier	FY/CY2013	FY/CY2014 or after
<b>Budget</b>	Yes	Yes	Yes
<b>Audited Financial Statement</b>	Yes	Yes	Yes
<b>Trial Balance Form</b>	No	No	Yes**
<b>Financial Certification</b>	No	Yes	Yes
<b>Schedule of Expenditure of State Awards</b> (if applicable)	No	Yes	Yes
<b>Impact Fee Report</b> (if applicable)	Yes	Yes	Yes
<b>UT-Form</b>	Yes	Yes	No**

### Total Annual Revenues or Expenditures: Greater than \$1,000,000

	FY/CY2012 or earlier	FY/CY2013	FY/CY2014 or after
<b>Budget</b>	Yes	Yes	Yes
<b>Audited Financial Statement</b>	Yes	Yes	Yes
<b>Financial Certification</b>	No	Yes	Yes
<b>Transparency Website Submission</b>	Yes	Yes	Yes***
<b>Schedule of Expenditure of State Awards</b> (if applicable)	No	Yes	Yes
<b>Impact Fee Report</b> (if applicable)	Yes	Yes	Yes
<b>UT-Form</b>	Yes	Yes	No***

\*A UT-Form IS required if the entity submits audited Financial Statements instead of completing the Financial Survey found on [reporting.auditor.utah.gov](http://reporting.auditor.utah.gov) via Option 2.

\*\*Beginning in FY/CY2014, instead of submitting a UT census form, local governments with annual revenues or expenditures between \$500,000 and \$1,000,000 will need to map the line items on their balance sheets and income statements from their audited financial statements to the Uniform Chart of Accounts and submit them to the Office of the Utah State Auditor via the Trial Balance Form.

\*\*\*Beginning in FY/CY2014, instead of submitting a UT census form, local governments with annual revenues or expenditures greater than \$1,000,000 will map their chart of accounts to the OSA's Uniform Chart of Accounts and report their detailed revenues and expenditures, along with the Uniform Chart of Account Number, to the transparency website, [transparent.utah.gov](http://transparent.utah.gov). These local governments will also be required to submit their balance sheet information mapped to the Uniform Chart of Accounts to the transparency website within six months of the end of their fiscal year.